

DCFS FISCAL AUDIT TOOL – Cost Reimbursement Contracts Standard Contract Terms and Conditions

Contractor Name: _____

Contract Number #: _____ Provider ID (CAPS): _____

Timeframe selected (See contract period): _____

Assign scoring and provide in audit activity and comments section. Once results are compiled, total scoring with other areas into scoring summary spreadsheet.

Ratings: P = pass F = fail NA = not applicable

Audit Issue/Area (Suggested Data Source)	Rating (Pass / Fail / NA)			Contract Reference	Scoring	Audit activity and Comments:
1. Correct Financial Statements submitted to BCM (Obtain from BCM)	P	F	NA	Part V	/1	
2. Accounting system separates program costs from admin costs (Review accounting system)	P	F	NA	Part V	/	
3. Capital costs over \$5,000 approved by DHS (Review accounting system)	P	F	NA	Part V	/	
4. Administrative costs do not exceed authorized budgeted amounts (Accounting system compare to submitted budget)	P	F	NA	Part V	/	
5. Administrative costs do not exceed 25% of Program costs (Review accounting system)	P	F	NA	Part V	/	
6. Billings submitted by 20 th day of following month (See billings submitted, select all billings in contract period)	P	F	NA	Part V	/	
7. All costs are allowable expenses per DHS Cost principles and A-133 (Use billing items test to document samples selected)	P	F	NA	Part V	/	

Audit Issue/Area (Suggested Data Source)	Rating (Pass / Fail / NA)			Contract Reference	Scoring	Audit activity and Comments:
8. All required attributes of documentation present (Use billing items test to document samples selected)	P	F	NA	Part V	/	
9. Perpetual Time records allocate time spent on each program (See payroll timesheets)	P	F	NA	Part V	/	
10. Time spent by provider in fundraising not reimbursed by DHS (See payroll timesheets and compare to billings)	P	F	NA	Part V	/	
11. Paid overtime wages received prior written approval (Payroll timesheets and billings)	P	F	NA	Part V	/	
12. Are Providers to the Contractor related or have a vested interest?	P	F	NA	Part V		
13. Expenditures are billed under the appropriate category? (Use billing items test to document samples selected)	P	F	NA	Part V		
14.	P	F	NA	Part V		
Total Scoring					/	